IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.09.2025

Coram:
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.33177 of 2025
and W.M.P.Nos.37294 & 37295 of 2025

Mahaveer Metal
Rep. by its Proprietor,
Dularyadav Lalkeshwar Kumar,
No.140 and 141, Na, Arul Murugan Nagar,
Vichoor Village Manali New Town,
Chennai, Tiruvallur,
Tamil Nadu – 600 103.

Presently situated at
Door No.26, Survey No.258/3,
Sadayankuppam Village Road,
Manali, Chennai,
Tamil Nadu – 600 103.

...Petitioner

Versus

1.The Deputy Commissioner (ST),
GST Appeal, Chennai – I,
Main Building, 2nd Floor,
Room No.210, No.1, Greams Road,
Chennai – 600 006.

2.The Commercial Tax Officer,
Cholavaram Assessment Circle,
Station: Room No.108, 1st Floor,
Integrated C.T.Buildings,
Chennai – 600 003.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records relating to Memorandum bearing No.ARN/AD330225010648D/2025/A1 dated 20.02.2025 passed by the 1st respondent and Order in Reference No.ZD330424203275U dated 25.04.2024 passed by the 2nd respondent and quash the same and to direct the 1st respondent to accept the statutory appeal dated 05.02.2025 filed under Tamil Nadu GST Act, 2017 against demand order of the 2nd respondent in Reference No.ZD330424203275U dated 25.04.2024 without reference to limitation.

For Petitioner : Mr.V.Hariharan

For Respondents : Mrs.R.Vasanthamala,
Government Advocate

ORDER

The relief sought in this writ petition is to quash the Memorandum dated 20.02.2025 issued by 1st respondent and Order dated 25.04.2024 passed by 2nd respondent and to direct the 1st respondent to accept the Appeal dated 05.02.2025 filed by the petitioner.

2. The learned counsel for the petitioner submitted that challenging the Order in Form GST DRC 07 dated 25.04.2024 passed by 2nd respondent,

the petitioner preferred an Appeal before 1st respondent and paid 10% of the disputed tax as pre-deposit for filing the Appeal, but, the petitioner's Appeal came to be rejected by 1st respondent vide Memorandum dated 20.02.2025 on the ground that there is a delay of 164 days in filing the Appeal. Aggrieved over the same, the petitioner has filed this writ petition.

2.1. It is also submitted by the learned counsel for petitioner that the delay in filing the Appeal is 164 days and the same is neither wilful nor wanton, but owing to the fact that since the Order dated 25.04.2024 passed by 2nd respondent was merely uploaded in "Additional Notices and Orders" column of GST portal, the petitioner was not aware of the same and thus, the petitioner preferred the Appeal before 1st respondent belatedly on 05.02.2025.

2.2. Further, learned counsel for petitioner placed reliance on the recent judgment passed by this Court in the case of ***M/s.Annai Medicals Vs. The Deputy Commissioner (Commercial Taxes) (FAC) and Another in W.P.No.22478 of 2025 dated 24.06.2025*** to submit that in similar circumstances, this Court has remanded the matter back to the respondent subject to the payment of 10% of disputed tax in addition to the statutory deposit of 10% of disputed tax already paid by the petitioner at the time of filing of Appeal.

3. The above submissions made by the learned counsel for petitioner has been fairly conceded by the learned Government Advocate appearing for respondents.

4. By consent of the learned counsel on both sides, this Writ Petition stands disposed of with the following directions:

(i) The Memorandum dated 20.02.2025 issued by 1st respondent/Appellate Authority is quashed, subject to the condition that the petitioner shall pay 10% of disputed tax in addition to the statutory deposit of 10% of disputed tax already paid by the petitioner at the time of filing of Appeal, within a period of two weeks from the date of uploading of web copy of this order without waiting for the receipt of a certified copy of this order.

(ii) Thereafter, the 1st respondent/Appellate Authority, upon verification of the proof with regard to the payment of 10% of the disputed tax made by the petitioner, shall admit and entertain the petitioner's Appeal and dispose of the same, in accordance with law.

(iii) If there is any recovery by way of attachment of Bank Account or Garnishee proceedings, the same shall be lifted/withdrawn on complying with the above condition i.e., deposit of 10% of disputed tax.

5. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

10.09.2025

mrr
Index : Yes/No
Speaking Order (or) Non-Speaking Order

To

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MOHAMMED SHAFFIQ, J.

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